State of Alaska Department of Revenue

Motor Fuel Tax Return Booklet Beginning April 1, 2001



Contents

Instructions

Tax Return Forms

Diesel (Form 04-530)

Gasoline (Form 04-531)

Aviation (Form 04-532)

Gasohol (Form 04-533)

Schedule of Gallons Received Tax-Off (Form 04-540.1)

Schedule of Imported Fuel (Form 04-540.2)

Schedule of Gallons Delivered Tax-Off (Form 04-540.3)

Schedule of Exported Fuel (Form 04-540.4)

Schedule of Jet Fuel Used in Foreign Flights (Form 04-540.5)

Mailing Address
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

State of Alaska Department of Revenue Tax Division PO Box 110420 Juneau, AK 99811-0420

MOTOR FUEL TAX RETURN BOOKLET

TO:

Department of Revenue

Alaska Motor Fuel Tax Return

Due Date: On or before the last day of the month following the month in which the motor fuel was used, sold, or delivered.

Tax Division PO Box 110420	AS 4	13.40.010	month in which the motor fuel was used, sold, or delivered.			
Juneau, AK 99811-0420			DEPT USE ONLY			
	Diesel FSN:					
Company Name and Mailing Address	ny Name and Mailing Address Federal EIN Qualified Dealer Number For the Month of		For the Month of	Year		
	Contact Person	· ·	Check if applicable (attach	explanation)		
			Amended	Return \square		
	Telephone Number	Fax Number	E-mail Address			
SECTION I. SUMMARY			Report all trans	sactions in whole gallons.		
INVENTORY RECONCILIATION				GALLONS		
1. Beginning physical inventory (Must	agree with prior month's en	nding inventory)				
2. Receipts (from Section II, line 5)						
3. Disbursements (from Section III, line	e 13)			. (
4. Gain (Loss) (attach explanation)						
5. Transfers (re-brands from one prod	luct to another)					
6. Ending physical inventory						
TAX COMPUTATION			HIGHWAY	MARINE		
7. Total gallons delivered tax-on (from	Section III, line 1d)					
8. Less: tax-paid purchases (from Sec	ction II, line 2; attach origina	al invoices)	. (()		
9. Net Taxable gallons (sum of lines 7	and 8)					
10. Tax Rate			. 0.08	0.05		
11. Tax (multiply line 9 by tax rate, line	\$					
12. Bad debt credit (See instructions)						
13. Total tax liability or (credit). Add line	es 11 and 12					
14. Add each entry from line 13						
15. Deduction for timely filing (1% of line	e 14 or \$100 whichever is le	ess)		. (
16. Claim for refund of fuel used by dea	ller for non-highway use. (s gallons	see instructions) times refundable portion	non-highway refund			
a. Diesel purchased at 8¢		x .06 =				
b. Diesel purchased at 5¢		x .03 =				
c. Total credit (sum of lines 16a an	d 16b)			. (
17. Other Credits (attach explanation) .				. (
18. Amount due * (add lines 14 thro	ugh 17)					
Check if you are remitting by: TOPS / Receipt Number Wire Transfer						
To avoid wire transfer fees, use our from information. * YOU MAY MAKE A WIRE TRANSFER		·	·			
AMOUNT DUE IS \$100,000 OR MORE,	YOU MUST PAY BY WIRE	TRANSFER OR EFT IN ACC	ORDANCE WITH 15 AAC 0	5.310.		
declare under penalty of perjury that the reviewed by me, and to the best of my kr	nowledge and belief is true,	correct, and complete. If prepare	pared by a person other than			
oreparer's declaration is based on all info Signature		has any knowledge. (AS 43.05) pe or Print Name	5.290)	Date		
Jigilatal C	[,					
DEPT USE ONLY				1		
51 JOE ONE!						

Alaska Motor Fuel Tax Return - Diesel Page 2

	,						
Com	pany Name	Federal EIN	Qualified [Dealer Number	For the Month of		Year
Rep	oort all transactions in whole gallor	os.					
SEC	CTION II. RECEIPTS			FROM SCHEDULE			GALLONS
1	In-state refinery production						
١.	III-state refinery production						
2.	Gallons received tax-on						
3.	Gallons received tax-off from licensed Qu	alified Dealers		2			
4.	Gallons imported from other states or fore	ian countries		3			
	·						
5.	Total receipts (add lines 1 through 4) (Carry forward to section I, line 2)						
SEC	CTION III. DISBURSEMENTS						
GAL	LONS DELIVERED TAX-ON			VIIIIIIIIIIIIII	HIGHWAY	-	MARINE
1a.	Gallons used (including non-highway use)	·					
1b.	Gallons delivered tax-on to retailers and o	onsumers					
10	Gallons delivered tax-on to licensed Quali	fied Dealers					
1d.	Total gallons delivered tax-on (add lines 1 (Carry forward to section I, line 7)	a through 1c)					
<u> SAL</u>	LONS DELIVERED TAX-OFF						GALLONS
2.	Gallons delivered tax-off to licensed Quali	fied Dealers		6			
3.	Gallons exported to other states or foreign	n countries		7			
4.	Gallons delivered to U.S. government age	ncies					
5a.	Gallons delivered to state or local governr	nent agencies for their ex	clusive use				
5b.	Gallons delivered to Qualified Municipaliti	es (see instructions)		9			
	Gallons delivered to charitable institutions						
	Gallons used or delivered to users for hea						
	Gallons delivered to public utilities						
	Gallons used or delivered to stationary po	·					
10.	Bunker fuel (residual fuel oil - #6 diesel)						
11.	Other exempt use or delivery (attach expl	anation)					
12.	Total gallons delivered tax-off (add lines 2	through 11)					
13	Total disbursements (add lines 1d and 12)					
	(Carry forward to section I, line 3)	,			N/////////////////////////////////////		

Department of Revenue

Alaska Motor Fuel Tax Return

Due Date: On or before the last day of the month following the month in which the motor fuel was used, sold, or delivered.

PO Box 110420	AS	43.40.010		ruci was usca, sola, or ucilverea.		
Juneau, AK 99811-0420			DEPT USE ONLY			
	G	asoline	FSN:			
Company Name and Mailing Address	Federal EIN	Qualified Dealer Number	For the Month of	Year		
	Contact Person		Check if applicable (attach e	explanation)		
			Amended	Return \Box		
	Telephone Number	Fax Number	E-mail Address			
SECTION I. SUMMARY INVENTORY RECONCILIATION			Report all trans	sactions in whole gallons. GALLONS		
1. Beginning physical inventory (Must a	agree with prior month's e	nding inventory)				
2. Receipts (from Section II, line 5)						
3. Disbursements (from Section III, line	e 12)			()		
4. Gain (Loss) (attach explanation)						
5. Transfers (re-brands from one prod						
6. Ending physical inventory						
TAX COMPUTATION			HIGHWAY	MARINE		
7. Total gallons delivered tax-on (from	Section III, line 1d)					
8. Less: tax-paid purchases (from Sec	tion II, line 2; attach origin	nal invoices)	(()		
9. Net Taxable gallons (sum of lines 7						
10. Tax Rate		0.08	0.05			
11. Tax (multiply line 9 by tax rate, line	10)		\$	\$		
12. Bad debt credit (See instructions)						
13. Total tax liability or (credit) (add lines	s 11 and 12)					
14. Add each entry from line 13						
15. Deduction for timely filing (1% of line						
16. Claim for refund of fuel used by dea						
,		times refundable portion	non-highway refund			
a. Gasoline purchased at 8¢		x .06 =	gy			
b. Gasoline purchased at 5¢		X .03 =				
c. Total credit (sum of lines 16a an				(
17. Other credits (attach explanation)	,			,		
18. Amount due *. Add lines 14 throu						
The Amount due . Add lines 14 through the Add lines 14 through through the Add lines 14 through through the Add lines 14	ıgn 17					
<u></u>						
Wire Transfer						
To avoid wire transfer fees, use our fre	ee online EFT service, kr	nown as TOPS. Go to: https:/	//www.tax.state.ak.us/tops o	r call us		
or information.						
" YOU MAY MAKE A WIRE TRANSFER AMOUNT DUE IS \$100,000 OR MORE, `						
declare under penalty of perjury that the						
by me, and to the best of my knowledge a			person other than the taxpaye	er, preparer's		
declaration is based on all information of Signature		nowledge. (AS 43.05.290) Type or Print Name		Date		
Signature	ľ	ype of i fillt Name		Date		
DEPT USE ONLY						

Alaska Motor Fuel Tax Return - Gasoline Page 2

Company Name	Federal EIN Qualified Dealer Nu		For the Month of	Year
		•	•	•
Report all transactions in whole gallo	ns.			
SECTION II. RECEIPTS		FROM SCHEDULE		GALLONS
CEOTION II. RECEII 10				GALLONG
In-state refinery production				
0.0 %				
Gallons received tax-on				
3. Gallons received tax-off from licensed Qua	alified Dealers	2		
		3		
4. Gallons imported from other states or fore	ign countries			
5. Total receipts (add lines 1 through 4)				
(Carry forward to section I, line 2)		··········· <u>//////////////////////////</u>	<u> </u>	
SECTION III. DISBURSEMENTS				
GALLONS DELIVERED TAX-ON			HIGHWAY	MARINE
CALLONG BELIVERED TAX ON			I III III III III III III III III III	MARINE
1a. Gallons used (including non-highway use)				
1b. Gallons delivered tax-on to retailers and c	onsumers			
1c. Gallons delivered tax-on to licensed Quali	fied Dealers			
1d. Total gallons delivered tax-on (add lines 1	a through 1c)			
(Carry forward to section I, line 7)				
GALLONS DELIVERED TAX-OFF				GALLONS
2. Gallons delivered tax-off to licensed Quali	fied Dealers	6		
3. Gallons exported to other states or foreign	o countries	7		
·				
4. Gallons delivered to U.S. government age	ncies			
5. Gallons delivered to state or local government	nent agencies for their exclusive	use		
Gallons delivered to charitable institutions				
o. Canona denvered to character management				
7. Gallons used or delivered to users for hea	ting			
8. Gallons delivered to public utilities				
Gallons used or delivered to stationary po	wer nlants			
•	•			
10. Other exempt use or delivery (attach expla	anation)			
11. Total gallons delivered tax-off (add lines 2	through 10)			
			X(((((((((((((((((((((((((((((((((((((
12. Total disbursements (add lines 1d and 11))			
(Carry forward to section I, line 3)				

Department of Revenue

Alaska Motor Fuel Tax Return

Due Date: On or before the last day of the month following the

Tax Division		S 43.40.010	month in which the motor fuel was used, sold, or delivered.		
PO Box 110420 Juneau, AK 99811-0420	A	5 40.40.010	DEPT USE ONLY		
,	Avi	iation Fuel	FSN:		
Company Name and Mailing Address	Federal EIN	Qualified Dealer Number	For the Month of	Year	
	Contact Person		Check if applicable (attach e	explanation)	
			Amended		
	Telephone Number	Fax Number	E-mail Address	Trotain —	
SECTION I. SUMMARY			Report all trans	sactions in whole gallons.	
INVENTORY RECONCILIATION			JET FUEL	AVIATION GAS	
1. Beginning physical inventory (Must agre	ee with prior month's ending	inventory)			
2. Receipts (from Section II, line 5)					
3. Disbursements (from Section III, line 12	·)		(()	
4. Gain (Loss) (attach explanation)					
5. Transfers (re-brands from one product	to another)				
6. Ending physical inventory					
TAX COMPUTATION			JET FUEL	AVIATION GAS	
7. Total gallons delivered tax-on (from Sec	ction III, line 1d)				
8. Less: tax-paid purchases (from Section	ı II, line 2; attach original inv	voices)	(()	
9. Net Taxable gallons (sum of lines 7 and					
10. Tax Rate			0.032	0.047	
11. Tax (multiply line 9 by tax rate, line 10).			\$	\$	
12. Bad debt credit (See instructions)					
13. Total tax liability or (credit) (add lines 11					
14. Add each entry from line 13					
15. Deduction for timely filing (1% of line 14					
16. Claim for refund of fuel used by dealer f	for non-highway use (see in	nstructions)			
,	gallons	times refundable portion	non-highway refund		
a. Aviation gasoline purchased at 4.7¢	·	X .027 =			
b. Jet fuel purchased at 3.2¢		X .012 =			
c. Total credit (sum of lines 16a and 16	6b)			. (
17. Other Credits (attach explanation)				()	
18. Amount due *. Add lines 14 through	17				
Check if you are remitting by:					
TOPS / Receipt Number					
Wire Transfer					
To avoid wire transfer fees, use our free o	online EFT service, known	as TOPS. Go to: https://www	tax.state.ak.us/tops or call	us for	
information. * YOU MAY MAKE A WIRE TRANSFER OF	PELECTRONIC FLINDS TR	ANSEER (EET) LISING TOPS E	OR ALL TAY PAYMENTS H	OWEVER IF THE AMOUNT	
DUE IS \$100,000 OR MORE, YOU MUST P.				OWEVER, IF THE AMOUNT	
I declare under penalty of perjury that the info	ormation provided in this ret	urn, including accompanying sch	nedules and statements, has l	peen reviewed by	
me, and to the best of my knowledge and be based on all information of which preparer ha			ther than the taxpayer, prepare	er's declaration is	
Signature	<u> </u>	Type or Print Name		Date	
DEPT USE ONLY				<u> </u>	

Alaska Motor Fuel Tax Return - Aviation Fuel Page 2

Company Name	pany Name Federal EIN Qualified Deal		For the Month of	Year
Report all transactions in wh	ole gallons.			
SECTION II. RECEIPTS		FROM SCHEDULE	JET FUEL	AVIATION GASOLINE
			JET FOEL	AVIATION GASOLINE
In-state refinery production				
2. Gallons received tax-on				
3. Gallons received tax-off from li	censed Qualified Dealers	2		
4. Gallons imported from other st	ates or foreign countries	3		
5. Total receipts (add lines 1 thro (Carry forward to section I	ugh 4)			
	,			
SECTION III. DISBURSEMEN	TS			
GALLONS DELIVERED TAX-ON			JET FUEL	AVIATION GASOLINE
1a. Gallons used (including non-hi	ghway use)			
1b. Gallons delivered tax-on to reta				
1c. Gallons delivered tax-on to lice	ensed Qualified Dealers			
1d. Total gallons delivered tax-on ((add lines 1a through 1c)			
(Carry forward to section i	l, line 7)	······································	1	
GALLONS DELIVERED TAX-OFF	•			GALLONS
		6		GALLONS
Gallons delivered tax-off to lice	ensed Qualified Dealers			
3. Gallons exported to other state	es or foreign countries			
4. Gallons delivered to U.S. gove	rnment agencies			
5. Gallons delivered to state or lo	cal government agencies			
6. Gallons delivered to charitable	institutions			
7. Gallons used or delivered to us	sers for heating			
8. Gallons used in foreign flights	(air carriers only)	12		
	s for foreign/domestic flights	13		
(Qualified Dealers only) 10. Other exempt use or delivery (attach explanation)			
11. Total gallons delivered tax-off ((add lines 2 through 10)			
40 7 4 1 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	41 140			
12. Total disbursements (add lines (Carry forward to section I			1	

Department of Revenue Tax Division PO Box 110420

Alaska Motor Fuel Tax Return

Due Date: On or before the last day of the month following the

month in which the motor fuel was used, sold, or delivered. AS 43.40.010 Juneau, AK 99811-0420 **DEPT USE ONLY** Gasohol FSN: Company Name and Mailing Address Federal EIN **Qualified Dealer Number** For the Month of Year Check if applicable (attach explanation) Contact Person Amended Return Telephone Number Fax Number E-mail Address Report all transactions in whole gallons. **SECTION I. SUMMARY GALLONS** INVENTORY RECONCILIATION 1. Beginning physical inventory (Must agree with prior month's ending inventory) 2. Receipts (from Section II, line 5)..... 3. Disbursements (from Section III, line 13)..... 4. Gain (Loss) (attach explanation)..... 5. Transfers (re-brands from one product to another)...... 6. Ending physical inventory....... TAX COMPUTATION \$0.08 \$0.02 7. Total gallons delivered tax-on (from Section III, line 1d).....)) 8. Less: tax-paid purchases (from Section II, line 2; attach original invoices)..... 9. Net Taxable gallons (sum of lines 7 and 8)..... 0.08 0.02 10. Tax Rate...... 12. Bad debt credit (See instructions)...... 13. Total tax liability or (credit) (add lines 11 and 12) 14. Add each entry from line 13 15. Deduction for timely filing (1% of line 14 or \$100 whichever is less)..... 16. Claim for refund of fuel used by dealer for non-highway use (see instructions) times refundable portion Fuel purchased at 8¢ x.06 = non-highway refund:(17. Other Credits (attach explanation) 18. Amount due *. Add lines 14 through 17. Check if you are remitting by: TOPS / Receipt Number Wire Transfer To avoid wire transfer fees, use our free online EFT service, known as TOPS. Go to: https://www.tax.state.ak.us/tops or call us for information. * YOU MAY MAKE A WIRE TRANSFER OR ELECTRONIC FUNDS TRANSFER (EFT) USING TOPS FOR ALL TAX PAYMENTS. HOWEVER, IF THE AMOUNT DUE IS \$100,000 OR MORE, YOU MUST PAY BY WIRE TRANSFER OR EFT IN ACCORDANCE WITH 15 AAC 05.310. I declare under penalty of perjury that the information provided in this return, including accompanying schedules and statements, has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge. (AS 43.05.290) Type or Print Name Signature DEPT USE ONLY

Alaska Motor Fuel Tax Return - Gasohol Page 2

Comp	ompany Name Federal EIN Qualified Dealer N		ler Number	For the Month of	Year	
Ren	ort all transactions in whole gallon	S				-
	_	.		FROM		
SEC	TION II. RECEIPTS			SCHEDULE	X/////////////	GALLONS
1.	. In-state refinery production			<i>[[[]]]</i>		
2	. Gallons received tax-on					
3.	. Gallons received tax-off from licensed Qu	alified Dealers		2		
4	. Gallons imported from other states or fore	eian countries		3		
5.	. Total receipts (add lines 1 through 4) (Carry forward to section I, line 2)			<u>////////////////////////////////</u>		
SEC	TION III. DISBURSEMENTS					
GAL	LONS DELIVERED TAX-ON				\$.08	\$.02
1a	. Gallons used (including non-highway)					
1b	. Gallons delivered tax-on to retailers and	consumers				
10	. Gallons delivered tax-on to licensed Qual	ified Dealers				
1d	. Total gallons delivered tax-on (add lines (Carry forward to section I, line 7)	la through 1c)				
GAL	LONS DELIVERED TAX-OFF					GALLONS
2	. Gallons delivered tax-off to licensed Qual	ified Dealers		6		
3.	. Gallons exported to other states or foreig	n countries				
4.	. Gallons delivered to U.S. government ag	encies				
5.	. Gallons delivered to state or local govern	ment agencies for their exclu	ısive use			
	. Gallons delivered to charitable institutions	-				
	. Gallons used or delivered to users for hea					
	. Gallons delivered to public utilities					
9.	. Gallons used or delivered to stationary po	ower plants				
10a	. Fuel blended with alcohol derived from w	ood product (See instructions	s)			
10b	. Fuel blended with alcohol derived from w	aste seafood (See instruction	าร)			
11	. Other exempt use or delivery (attach exp	anation)				
12	. Total gallons delivered tax-off (add lines 2	2 through 11)				
13.	Total disbursements (add lines 1d and 12 (Carry forward to section I, line 3)	·)		<u>////////////////////////////////</u>		

SCHEDULE OF GALLONS RECEIVED TAX-OFF

Company Name	Federal EIN	Qualified Dealer Number	For the Month of	Year
Schedule Type 2. Gallons received tax-off from licensed		Fuel Type: (Check only one box) 65 Gasoline 124 Gasohol 125 Aviation Gas 130 Jet Fuel 160 Diesel		
Supplier Name		Supplier Federal EIN	Qualified Dealer Number	Gallons
	Total ((Carry forward to page 2, sec	ction II, line 3)	

SCHEDULE OF GALLONS DELIVERED TAX-OFF

Company Name	Federal EIN	Qualified	Dealer Number	For the Month of	Year
Schedule Type: (Check only one box) 6. Gallons delivered tax-off to license 9. Gallons delivered to Qualified Mur 13. Gallons delivered to air carriers fo foreign/domestic flights (jet fuel of	ed Qualified Dealers nicipalities r		Fuel Type: (Check only of 65 Gasoline 124 Gasohol 125 Aviation Gas 130 Jet Fuel 160 Diesel	ne box)	
Customer Name			Customer Federal EIN	Qualifed Dealer Number	Gallons
		Total	(Carry forward to page	2, section III)	

SCHEDULE OF IMPORTED FUEL

Company Name		Federal EIN		Qualified Dealer	Number	For the Month of	Year
Schedule Type 3. Gallons imported from other st foreign countries	ates or			<u>Fu</u>	el Type: (Che 65 Gasoline 124 Gasohol 125 Aviation 130 Jet Fuel 160 Diesel	Gas	
Supplier Name	Supplie Federal E		ate/Country of Origin	Date Received	Documen Date	t Document Number	Gallons
		-					
		-					
	1	1	Total (C	Carry forward to	nage 2 se	ection II. line 4)	

SCHEDULE OF EXPORTED FUEL

Company Name		ederal EIN	Qualified Dea	aler Number	For the Month of	Year
Schedule Type 7. Gallons exported to other states	s or foreign countr	ies	Fu	el Type: (Che 65 Gasoline 124 Gasohol 125 Aviation 130 Jet Fuel 160 Diesel		
Customer Name	Customer Federal EIN	State/Country of Destination	Date Shipped	Document Date	Document Number	Gallons
Oustomer Name	i cuciai Eli	or Destination	Опрреи	Date	Number	Galloris
		Total (C	arry forward	to page 2, s	ection III, line 3)	

SCHEDULE OF JET FUEL USED IN FOREIGN FLIGHTS (Air Carriers Only)

Company Name	Federal EIN	For the Month of	Year

130 Jet Fuel

Schedule Type Fuel Type

12. Gallons used in foreign flights

Date of Flight	Flight Number	Location of Flight Origination	First Stop After Fueling in Alaska	Gallons
Date of Flight	Number	Origination	rueling in Alaska	Gallons
			İ	
			ge 2, section III, line 8)	

Include only gallons used in foreign flights. Foreign flights are defined as flights going directly to a foreign country (without intermediate stops within the United States) or flights continuing from a foreign country.